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## NEWS RELEASE

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FOR RELEASE June 27, 2016

Auditor of State Mary Mosiman today released a report on a review of the operations of the Cerro Gordo County Treasurer's Office, Motor Vehicle Department (Department) for the period January 1, 2013 through June 30, 2015. The Department is responsible for collecting and processing motor vehicle registrations and titles. The review was requested by County officials as a result of concerns vehicle registration and title transactions were not being properly processed by the former Deputy Treasurer of the Department.

Mosiman reported the review determined the Treasurer's Office policies and procedures for recording vehicle registration and title transactions did not follow the Department of Transportation's (DOT) policies and procedures. The County did not consistently maintain support for waiving fees, did not include notes in the DOT Registration and Title System (DOT System) for administrative adjustments or the reason a transaction was voided, and did not follow DOT's policy on passwords by allowing County employees to use the same password instead of a unique password for each user as required by DOT policies and procedures.

Mosiman also reported vehicle registration and title transactions fees selected for testing were deposited in the County's bank account and properly recorded in the DOT System. However, based on an investigation performed by DOT officials of title and registration transactions processed for a local dealership, certain required fees were not collected by the County, and the State's share of the fees were not remitted to the Department of Revenue and the DOT.

The DOT System, which was implemented on January 1, 2005, calculates the registration fee, fee for new registration (use tax), and penalties based on the information inputted by County staff. Prior to January 1, 2005, the registration fee, use tax, and penalties were calculated manually.

In conjunction with our review, DOT investigated specific allegations related to transactions between a dealer and another company which up-fitted the vehicles prior to their final sale to the end user. According to DOT investigators, the dealership only paid the first time registration fee and use tax on 5 of 157 vehicles purchased and up-fitted. Based on DOT's calculation, the dealership and the company performing the up-fitting avoided paying approximately \$283,867.60 in first time registration fees and use tax.

The report also includes recommendations to strengthen the internal controls and overall operations of the Cerro Gordo County Treasurer's Office, including segregation of duties, reviewing voided transactions, preparing cash receipts for all transactions, and reconciling receipts to deposits.

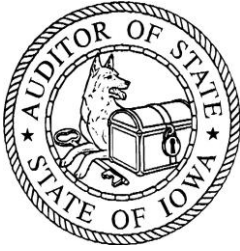
Copies of the report are available for review in the Cerro Gordo County Treasurer's Office, in the Office of Auditor of State, and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1610-0017-BE00>.

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**REPORT ON A REVIEW  
OF THE  
CERRO GORDO COUNTY TREASURER'S OFFICE  
  
FOR THE PERIOD  
JANUARY 1, 2013 THROUGH JUNE 30, 2015**

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## Auditor of State's Report

To the Cerro Gordo County Board of Supervisors  
and the Director of the Iowa Department of Transportation:

As a result of concerns regarding the processing of vehicle registration and title transactions and at the request of Cerro Gordo County officials, we conducted a review of the operations of the Motor Vehicle Department (Department) of the Cerro Gordo County Treasurer's Office (Office). We have applied certain tests and procedures to selected transactions processed by the Department between January 1, 2013 and June 30, 2015. Based on discussions with Department and Office personnel, representatives of the Iowa Department of Transportation (DOT), and a review of relevant information, we performed the following procedures:


- (1) Reviewed the Office's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed Office staff to gain an understanding of the process used to record registration renewals and titles.
- (3) Interviewed DOT staff to gain an understanding of the DOT Registration and Title System (DOT System) and the related controls over processing and voiding transactions and DOT's policies and procedures established and provided to the Office for processing motor vehicle transactions.
- (4) For certain transactions recorded as voided, replacement, and corrected motor vehicle transactions, we reviewed registration renewals, titles, and supporting documentation to determine if the transactions were properly recorded, proper fees were collected, and the collections were subsequently deposited.
- (5) Reviewed emails between the former Deputy Treasurer and various automotive dealers related to processing motor vehicle transactions to identify any questionable practices.

The procedures identified weaknesses in the Office's internal controls and improvements needed in controls over the DOT System. The procedures also identified all vehicle registration and title fees were deposited in the County's bank account and properly recorded in the accounting system and the DOT System. The detailed findings and recommendations are presented in the Review Summary of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Cerro Gordo County Treasurer's Office, other matters might have come to our attention that would have been reported to you.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Cerro Gordo County Treasurer's Office and the Iowa Department of Transportation during the course of our review.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 10, 2016

Report on a Review of the  
Cerro Gordo County Treasurer's Office  
Review Summary

**Background Information**

The Cerro Gordo County Treasurer's Office (Office) is responsible for the collection of property taxes, issuance of vehicle titles and registrations, and collection of vehicle fees from residents of Cerro Gordo County. The Office also provides driver's license services to citizens and financial administration and banking services to County offices. It is functionally divided into 3 departments.

1. The Tax Department prepares and distributes property tax statements and collects and deposits property tax.
2. The Motor Vehicle Department issues vehicle titles and registrations, collects the required fees, records vehicle fees in the DOT Registration and Title System (DOT System) and the County's accounting system, and deposits the collections in the County's bank account.

The Motor Vehicle Department (Department) processes transactions related to the purchase, registration, and sale of motor vehicles. Vehicle fees include the registration fee, fee for new registration (use tax), title fee, and lien fee. Fees are also collected when a resident registers their vehicle or renews the registration. Registration fees are based on the age and weight of the vehicle. The fees are calculated by the DOT System. Driver's license services are provided by the DOT in the County.

The Office is overseen by the County Treasurer, Patricia Wright, (Treasurer). She appoints Deputy Treasurers for the Motor Vehicle and Property Tax Departments. Ms. Wright was sworn into office on January 3, 2011. Natasha Lewerke started in the County Treasurer's Office in December 2005 and was appointed as the Motor Vehicle Deputy in 2011. As Motor Vehicle Deputy, Ms. Lewerke supervised 5 office staff, processed motor vehicle transactions, and answered staff questions on how to process motor vehicle transactions. She was also a member of the DOT User Acceptance Testing (UAT) Committee, which develops recommendations and policies for the DOT System. She was recommended for this position by the Treasurer.

Registration, title, and other fees are collected at the walk-up window in the Office and by mail. Fees may be paid by cash, check, debit card, or credit card. Online payments are accepted for registration renewals only. The fees collected are to be placed in the cash drawer assigned to the employee processing the transaction and each transaction is to be immediately recorded in the DOT System. When the transaction is recorded, the employee's user name is also automatically recorded. The resulting vehicle documents are to be printed and provided to the customer waiting at the window or mailed. The documents include vehicle titles, vehicle registration forms, tags to attach to a vehicle's license plates, and lien documents.

The DOT System was implemented on January 1, 2005. Prior to 2005, the registration, title, and lien fees were calculated manually at each county using schedules and information provided by the DOT. Once the DOT System was implemented, each County Treasurer provided DOT a list of County employees who provided vehicle services. The County Treasurers also specified each employee's job duties so DOT could assign the proper access rights to each user.

In addition to assigning access rights, DOT assigns a unique user name to each individual with access to the DOT System. Typically, the user name is the first initial of the employee's first name

and the first 6 letters of their last name. Most users are assigned basic access rights which allow the processing of registrations and titles. However, some users are assigned a supervisory level of authority which allows them to also make corrections and void transactions. DOT policies require each DOT System user to create a password, keep the password secure, and not share passwords with others. DOT officials also instruct users to not allow other users to use their terminal or log in using their user name.

According to Ms. Lewerke and Department staff we spoke with, the Treasurer requested staff to use the same passwords for the accounting and DOT Systems. According to Office staff we spoke with, it has been handled this way from the time the DOT System was put into place.

In order to process a vehicle transaction, including titles and registrations, the user must log into the DOT System and enter the required information for the transaction. After the information is entered and the record is updated, the DOT System automatically calculates the fees owed by the customer and a vehicle registration statement is created. Once the registration statement is created, the user records the type of payment (cash, check, debit, or credit card) in the DOT System and completes the transaction. The registration statement showing the type of fee, the amount paid, and the type of payment is then printed. The vehicle title or registration form is printed for the customer, including the colored tag to be placed on the vehicle's license plate. When the user closes the transaction, a transaction number is recorded in the DOT System.

According to Ms. Lewerke and the Treasurer, Ms. Lewerke rarely processed transactions and was responsible for reviewing and approving the work of the motor vehicle clerks and answering questions on how to process transactions and voiding transactions. In Ms. Lewerke's absence, these duties were performed by the Treasurer.

During Ms. Lewerke's tenure as Deputy Treasurer, none of the clerks had supervisory rights which allowed them access to additional functions of the DOT System, including the ability to void transactions. All clerks had the ability to make adjustments while processing a transaction. The Treasurer, Property Tax Deputy, and Motor Vehicle Deputy are currently the only authorized users who can void transactions.

At the beginning of each business day, Department staff reconciled their respective cash drawers to the "Cash Drawer" report generated by the DOT System for the previous day's business. Once the drawers were reconciled, Department staff prepared a deposit slip, the "Cash Drawer" report was attached to the deposit slip and the collections and deposit slip were placed in a bank bag. The bank bag was then taken to the bank for deposit by a representative of the Sheriff's Office.

In addition to the daily comparisons performed at the County, DOT staff review transactions processed by the counties each month. DOT staff query the DOT System to identify transactions which were not processed following normal procedures. If sufficient information is not recorded in the DOT System to allow DOT staff to determine if the transactions were processed properly, DOT staff contact the County for additional information.

Ms. Lewerke was placed on paid administrative leave by the Treasurer effective July 22, 2015, pending the results of a review of vehicle title irregularities the Treasurer identified as not being in accordance with DOT policies and procedures. Ms. Lewerke was terminated on January 4, 2016 after an internal investigation by the Treasurer and the Cerro Gordo County Personnel Department.

As a result of the concerns identified, the Treasurer contacted the Office of Auditor of State and requested a review of the Motor Vehicle Department. As a result, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2013 through June 30, 2015.



## Detailed Findings

The procedures performed identified concerns over the internal controls of the Office and motor vehicle transactions which were not processed in accordance with DOT policies and procedures. These concerns included the process by which replacement and corrected titles were issued, storage fees, salvage titles, and the use of passwords to log into the DOT System. The procedures did not identify any undeposited collections related to the processing of motor vehicle transactions. The detailed findings are discussed in more detail in subsequent sections of this report.

### Replacement Title Transactions

According to the Treasurer, she was concerned with the large number of replacement titles issued by the Office and the way Ms. Lewerke was telling the Motor Vehicle clerks (clerks) to process the transactions. The Treasurer presented examples of dealer and customer transactions she believed were improperly handled by Ms. Lewerke.

DOT procedures require the individual or dealer requesting a replacement title to complete an application for a replacement title. The application contains information about the vehicle and requires the individual or dealer requesting a replacement title to document the reason for the replacement title.

According to the staff we spoke with, title applications received through the mail were received daily by Ms. Lewerke and she distributed them to the various clerks to be recorded in the DOT System and the County's accounting system. According to Ms. Lewerke and staff we spoke with, prior to July 2015 new and used car dealers were able to apply for a duplicate title and only pay the \$25.00 replacement title fee if the vehicle sale was not completed. The dealer was not required to remit the sales and use tax collected at the time the sale was originally made. These fees could take a month to be submitted to the Office. According to the Treasurer, most dealers send in checks on a monthly basis.

In July 2015, the Treasurer informed the clerks and Deputies the process for incomplete vehicle sale transactions was going to change to comply with DOT policies and procedures. Beginning in July 2015, the dealer would be required to remit the sales and use tax collected at the time of the original sale. It would then be up to the individual who purchased the vehicle to apply to the Department of Revenue for a refund of the sales and use tax. It would be the dealer's responsibility to apply for a replacement title and pay the required \$25.00 replacement title fee.

The Treasurer also visited the dealers in the area and provided them copies of the applicable section of the *Code of Iowa* and Administrative Rules in order to notify them of the change in Office policy. Office staff are now processing the replacement transactions according to the policies and procedures established by the DOT.

We obtained a listing of all title transactions recorded in the DOT System for the County from DOT officials for the period January 1, 2013 through June 30, 2015. Using the listing and working with DOT staff and staff from the Treasurer's Office, we tested 138 replacement title transactions issued from January 1, 2013 through June 30, 2015. All 138 replacement title transactions were properly processed in accordance with established DOT policies. The supporting documentation was scanned and retained and collections were properly recorded and deposited in the County's bank account.

### Corrected Title Transactions

In addition to replacement titles, the Treasurer was concerned with the number of corrected titles processed at no charge. DOT policies allow a replacement title to be issued when it is determined there is an error in the original title. The most common errors include the wrong address, misspelled name, or incorrect vehicle information. When a replacement title is issued for a

correction, the clerk is to include a notation in the DOT System why the corrected title was issued. If an error is identified, there is no charge for the replacement title. In most cases, the error should be identified immediately and a corrected title issued. According to staff we spoke with, they made changes mostly for errors in addresses and names and would issue a corrected title to fix the mistake while processing the original title.

We requested a listing of all corrected transactions recorded during the period of our review from DOT. Using the listing provided by DOT, we selected transactions processed for certain dealers for which the DOT System showed a corrected title was issued. The corrected titles selected for testing were properly processed by the Office.

### **Salvage Title Transactions**

Iowa law requires all vehicles designated "salvage" to be physically examined by a peace officer who has been certified by the Iowa Law Enforcement Academy to conduct examinations. The purpose of the salvage theft examination is to physically verify no stolen parts were used to rebuild a vehicle. The examination is also used to authenticate ownership of the vehicle. A typical salvage theft examination takes approximately 45 minutes, but may take several hours if the vehicle identification numbers are not easily accessible or there are problems with the ownership documents. After the inspection has been completed, the owner of the vehicle is required to register and title the vehicle at a County Treasurer's Office.

DOT policies require the individual registering the car to complete a form with the vehicle information and to declare a value for the vehicle. The clerk is not required verify the value of the vehicle. The clerk then enters the information into the DOT system, which calculates the title, use tax, and registration fees.

We examined selected salvage titles and determined the salvaged titles were processed in accordance with established DOT policies and procedures.

### **Storage Fees**

The Treasurer also expressed concerns about how storage fees were determined and collected. The concern related to collecting fees for all periods a vehicle was in storage regardless of the 3 year rule.

According to established DOT policies, there are 2 ways a vehicle may be designated as in "storage."

- The owner brings the vehicle plates into the County Treasurer's Office and fills out a form stating the vehicle will be in storage.
- If a vehicle is not registered for 3 consecutive years, DOT automatically classifies the vehicle as in storage.

When the owner takes the vehicle out of storage, they are required to pay the current year registration if the vehicle was in storage for more than 3 years. If the vehicle was in storage for less than 3 years, the owner is required to pay all the registration fees for the years it was in storage. According to DOT officials, the individual is not charged a penalty if the vehicle is taken out of storage. According to DOT officials, the DOT System will not allow a county to charge more than the required fees when a vehicle is taken out of storage. According to DOT staff, the only way additional fees can be recorded in the DOT System is to record them as a miscellaneous fee.

According to the Treasurer, she reviewed several transactions where the vehicle was recorded as "in storage" and then registered when it was taken out of storage. By reviewing the data, she determined the County collected all past registration fees for all years the vehicle was in storage,

even if it was in storage for 3 years or more. As previously stated, if a vehicle is in storage for 3 years or more, the owner is only required to pay the current year's registration. Once the Treasurer realized the error, she informed of the clerks the proper procedures for collecting storage fees.

With the help of DOT staff, we queried the DOT System for vehicles which were recorded as "in storage." Based on the information in the DOT System, the County was recording the extra fees as miscellaneous fees in order to collect registration fees for prior years the vehicle was in storage. According to DOT officials, the only way to determine the amount of excess collections would be to analyze each transaction and the miscellaneous fees recorded in the DOT System. Based on the number of years the County had been incorrectly recording storage fees collected, the number of transactions, and the availability of supporting documentation at the County, we did not calculate the excess collections.

### **Voided Transactions**

As previously stated, the Treasurer and the Deputy Treasurer were the only ones with authorization to void transactions. According to DOT officials, all voided transaction must include a reason for the voided transaction in the DOT System. Although the DOT System's software will allow a transaction to be voided without an explanation, Ms. Lewerke and the Treasurer both stated they always included a reason for the voided transaction. According to DOT officials, voided transactions usually occur when an individual titles the wrong car, decides not to title one of the cars being renewed at the same time, or misspells a name. These should be corrected immediately. According to DOT staff, these types of errors should be caught when the County Treasurers are processing the original transactions and not several days later.

We obtained a listing of all voided transactions recorded in the DOT System for Cerro Gordo County during the period of our investigation. We identified 14 voided transactions where a new statement was not created on the same day. We reviewed the supporting documentation and discussed the 14 transactions with DOT staff and Office staff to determine why a new statement was not created on the same day. Some of the reasons identified in the DOT System included: merging 2 customers together (marriage), issuing titles to relatives in cases where the previous owner had passed away, and the customer wanting to change the period of the registration. According to information provided in the DOT policies and procedures, the reasons recorded as notes in the DOT System were allowable reasons. Based on our review, the voided transactions tested were properly processed and all fees were collected and deposited in accordance with DOT and County policies and procedures.

### **Cash Reconciliation**

Each clerk is assigned a cash drawer at the beginning of the day. Each drawer has a beginning cash balance of \$50.00. In addition, there is a main cash drawer which holds an additional \$600.00 used to make change throughout the day if a clerk needs to break larger bills into smaller denominations. During the day, the clerks record transactions in the DOT System and deposit the amounts collected to their respective drawers. At the end of the day, the cash drawers are locked in the safe.

Each morning, the Property Tax Deputy Treasurer prepares the cash reconciliation. The Property Tax Deputy Treasurer retrieves all the drawers from the safe each morning and counts each drawer. The beginning balance for each drawer is put in the drawer. The remaining amount is reconciled to reports from the DOT System by the clerks. Once the reconciliations are completed, the collections and reconciliation are returned by the clerks to the Property Tax Deputy Treasurer.

After the drawers have been balanced and reconciled, the Property Tax Deputy Treasurer prepares the deposit to be taken to the bank. Once the deposit amount has been determined, the Treasurer reviews the deposit to verify the deposit amount and prepares a deposit slip which is then placed

in a locked bag with the money to be taken to the bank by a representative of the Sheriff's Office. Once the collections are counted, the Property Tax Deputy Treasurer enters the amounts into a spreadsheet as a check to ensure everything is correct. If all amounts are correct, the spreadsheet will balance and there will be no variance. If the spreadsheet does not balance, the Treasurer reviews the spreadsheet to determine why it does not balance. Another clerk performs a bank reconciliation to determine if checks have not cleared and follows up on the checks to determine why they have not cleared. This duty rotates monthly. Ms. Lewerke was removed from the cash reconciliation process 4 years prior to our review.

Checks received each day are scanned and deposited in the bank by the Property Tax Deputy and Ms. Lewerke prior to her termination. When the check is scanned, the back of the check is restrictively endorsed with the County's endorsement so the deposit can only be made to the County's bank account.

### **Department of Transportation Investigation**

In addition to the concerns communicated to our Office, the Treasurer forwarded concerns related to processing of titles to the DOT's Bureau of Investigation and Identity Protection. As a result of the concerns, DOT officials initiated an investigation of title and registration transactions processed for a local dealership.

According to DOT officials we spoke with, the dealership purchased a large number of vehicles using an incentive program through a manufacturer. In accordance with the terms of the incentive program, the dealership was required to up-fit the vehicles before they could be sold. According to DOT investigators, an up-fit could be anything which is added to a stock vehicle. There was no minimum dollar amount required to be spent on the up-fit under the manufacturer's incentive program.

According to DOT staff, the dealership sold the vehicles to 2 subsidiaries of the dealership which would up-fit the vehicles. Once each up-fit was completed, the subsidiaries traded the vehicle back to the dealership and used the trade-in value to purchase another vehicle to up-fit. After the vehicle was traded back to the dealership, the vehicle was considered to be a used vehicle. When the vehicle was originally sold by the dealer to the subsidiary up-fitting the vehicle, the up-fitting subsidiary was required to pay tax, title, and registration fees on the vehicle.

According to DOT officials, in order to avoid paying the required use tax and registration fees on the large number of vehicles purchased, the dealership brought multiple titles to the Office at the same time to process the titles and registrations.

According to DOT officials, the process involved the dealership paying the first time registration fees and use tax on the vehicle. Once the vehicle was sold to the subsidiary to be up-fitted and then traded back to the dealership, the subsidiary was able to receive a refund for the unused registration. The refunded registration fee was then applied to the next vehicle the subsidiary purchased. DOT officials we spoke with stated the dealership used this method on 157 vehicles. According to DOT investigators, the dealership only paid the first time registration fee and use tax on 5 of the 157 vehicles purchased. **Appendix A** illustrates a comparison of how the transactions occurred and how the transactions should have occurred. The **Appendix** also illustrates the financial effect of the comparison.

As the **Appendix** illustrates, the County and the State did not receive certain title fees, registration fees, and use tax. DOT estimates the average purchase price of the 157 vehicles was \$37,351. Using the average purchase price, DOT staff calculated the use tax and related fees which should have been collected on the remaining 152 vehicles for which the use tax and first time registration fees were not paid. Based on DOT's calculation, the dealership and the subsidiaries performing the up-fitting avoided paying approximately \$283,868.00 of first time registration fees and use tax.

According to DOT staff, the County should have identified a concern with the number of vehicles being transferred and notified DOT at that time. However, DOT staff were told by County staff they believed they were handling these transactions properly based on information received from a DOT field employee. According to DOT officials, they spoke to the staff person involved in the meeting and they believed there was a miscommunication regarding the number of vehicle transactions which were going to be processed as transfers.

In accordance with established DOT procedures, the sale of each vehicle from the dealership to the subsidiaries for up-fitting requires the use tax, registration fees, and title fees be collected and remitted to the County within 30 days. Once the vehicle was traded back to the dealership, the subsidiary could apply for a refund of the registration fees. The title fee is not refundable.

### **Recommended Control Procedures**

As part of our review, we reviewed the procedures used by the Cerro Gordo County Treasurer's Office to process vehicle transactions in the DOT System. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors or irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to the Cerro Gordo County Treasurer's Office to strengthen internal controls.

- (A) Employee Oversight – The Treasurer did not review the motor vehicle transactions processed to ensure DOT policies and procedures were being followed and the proper fees were being collected. As a result, DOT policies and procedures were not followed consistently, the required fees were not collected by the County, and the State's share of the fees were not remitted to the Department of Revenue and the DOT.

Recommendation – The Treasurer should review motor vehicle transactions to ensure all DOT policies and procedures are being followed by all employees.

- (B) Replacement Titles – Dealers and individuals who apply for a replacement title are required to pay a fee for the replacement title. The fee may be waived under specific conditions with adequate supporting documentation. Motor Vehicle Department staff waived the replacement title fee without proper support to identify the reason for waiving the fee.

Recommendation – The Treasurer should ensure the proper documentation is maintained to support the waiver of the replacement title fee.

- (C) Passwords – Each user of the DOT System is assigned a unique user name to log into the DOT System. The user is responsible for changing the password on a periodic basis. Staff within the Auto Department used the same password for their user name. This allowed all employees to process transactions under another user's name.

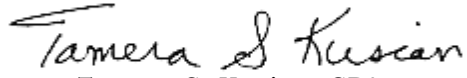
Recommendation – Staff within the Office should ensure passwords are kept confidential and are not displayed in a location where others would be able to locate them. Staff should not allow any other staff to login using their user name or password.

Report on a Review of the  
Cerro Gordo County Treasurer's Office

Staff

This review was performed by:

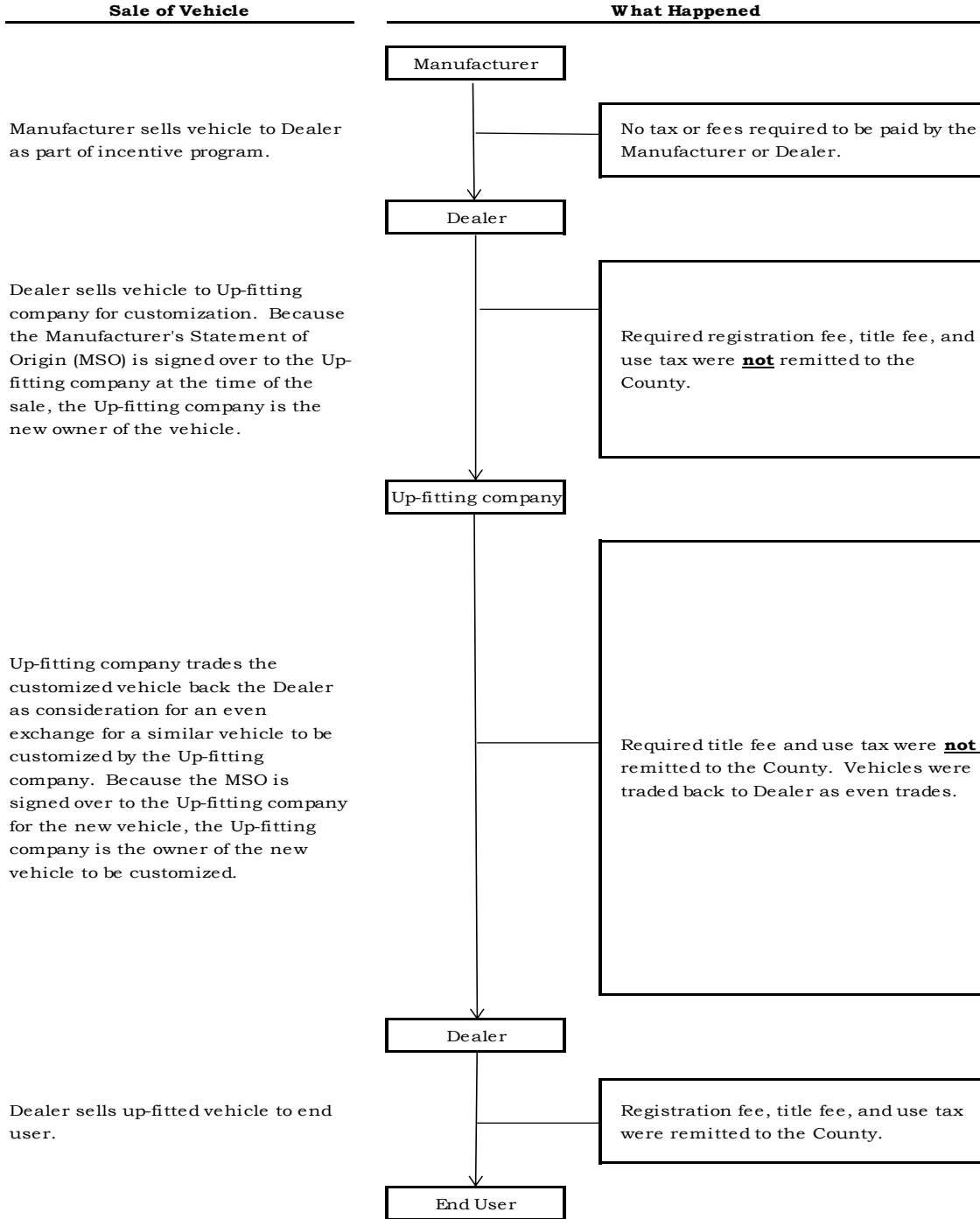
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Deputy Auditor of State

## **Appendix**

Report on a Review of the  
Cerro Gordo County Treasurer's Office

Comparison of Transactions Investigated by DOT



Note: The fee for new registration is referred to as "use tax" in **Appendix A**.



